Wisconsin Department of Public Instruction

Auditor In Depth Training: Enrollment Audits

June 24, 2014

ENROLLMENT AUDIT AGENDA

▸ Understanding the Pupil Count Environment– September Enrollment Audit

▸ Understanding the Pupil Count Environment– January Enrollment Audit

▸ Attendance Testing

▸ Waiting List Testing

▸ Application Review

▸ Reporting Requirements

Understanding the Pupil Count Environment

September Enrollment Audit

Information Available

MPCP & RPCP:

- Entering applications PowerPoint
- DOR income verification process PowerPoint
- Bulletins on student applications

All Programs:

- Bulletins on residency & income documentation
- Student application checklist
- Completing the 3rd Friday & 2nd Friday Pupil Count Report PowerPoint

WPCP:

- Parent application income and residency FAQ
- PowerPoints on completing the application review

Explain the Process for Preparing Attendance Records

▸ Name of the classroom teacher and the process used to record attendance and grades (original classroom records)
  ◦ Original classroom records are not:
    • Copies of classroom records or
    • Attendance summaries
  ◦ Original classroom records are teacher originated records including:
    • teacher recorded attendance records
    • test scores
    • grade and progress reports
  ◦ They must be different than the official attendance records

Explain the Process for Preparing Official Attendance Records

▸ Name of staff and process involved in preparing the school's official or central office records
  ◦ How is the attendance taken at the classroom level reported to the central office?

▸ How the school staff determines and compiles "All Pupils" and "Choice Pupils" counts from the daily attendance records

Explain the Process for Preparing Attendance Records

▸ What is the process the school uses to determine if a pupil not in attendance for instruction on the count date should be counted
  ◦ Any day before and any day
  ◦ Not enrolled or attending another school

▸ Process school uses to determine pupil should be listed on the submitted count report (OAS class list) as a choice pupil

School Application Review

- Names of staff and the school's process for accepting and reviewing applications
  - Methods used to:
    - Notify parents and guardians of the need to provide income (if applicable) and residency documentation
    - How the school follows up with parents and guardians on incomplete documentation
    - How income documentation is filed and safeguarded
    - Ensuring that required documentation is received during the open application period that the application is received

Other Considerations

- Process school has in place for responding to pupil records and transcript requests from other schools. The school should always keep the pupil records at the school.
- If the school is a "partnership" or "contract" school.
- If a child care center is also operated in the same building:
  - Schedule of child care hours of operation.
  - Location where activities occur during the hours the Choice classes are being held.
  - Childcare clients who are also Choice.

Other Procedures

▸ Review the calendar to ensure the school is in session on the count date

▸ Ask the school if there are any contested applications or pupil eligibility issues with parents or the DPI

▸ Complete the fraud risk assessment

▸ Review the outreach listing to make sure the anticipated outreach activities will/did qualify

Outreach Activity Review– Example Acceptable Activities

- Home Visits
- Parent meetings at school
- Parent education classes
- Parent-child activities
- Orientation into and out of kindergarten
- Fundraising and volunteering are not allowable
- See outreach bulletin at http://sms.dpi.wi.gov/sms_mpinfbul

Outreach Activity Review– Audit Requirements

- Obtain a log that includes:
  - a description of the activity
  - the date it occurred,
  - the number of hours for the activity

- Verify that parent(s) attended

- Must equal at least 87.5 hours

Outreach Activity Review– Audit Procedures

- Ensure that the activities are allowable activities
- Review the supporting documentation to make sure at least one parent attended the event

Outreach Activities– Common Pitfalls

▸ If the school provides a training that 20 parents go to for an hour, it is worth 1 hour not 20 hours

▸ The school may not include activities that are done with all classes–it must be a unique K4 activity/offering

▸ The hours are based on the number of hours provided to one parent, not the amount of time spent by the teacher

▸ If counseling is provided to a student due to specific issues with that student, it is not K4 outreach

Outreach Activities

- If the auditor determines the activities are not sufficient:
  - September: Recommend the school increase the number of allowed activities. The auditor does not have to report the inadequate amount to DPI or disallow outreach in September unless the school decides they are not going to try to meet the outreach requirements for the year.

  - January: If the school fails to meet the requirements all K4 students must be recorded in the half day (.5 FTE) category.

K4 Outreach Reporting– January Enrollment Audit

	K4 Outreach	
?	If the K4 pupils were counted in the 4 Year-Old K/437 Hours + 87.5 Hours Outreach category, did the school complete the required activities to qualify for the .6 FTE for K4 students?	*Insert Yes, No or N/A*

- Schools that have K4 students in the K4 + outreach category for either the September or January count must have their K4 outreach tested.
- The auditor must answer the K4 Outreach question at the bottom of Schedule 1 for all schools.
- If the school does not have students in the K4 + outreach category, N/A must be inserted

K4 Outreach Reporting

- If the auditor identifies that the school did not meet the requirements:
  - Answer "No" for the K4 outreach question on the bottom of Schedule 1
  - The K4 students do NOT need to be listed on Schedule 2 or 3 (unless other ineligibility/pending reasons are noted)
  - The FIR must reflect the K4 pupils in the K4 without outreach category for the All Pupil and Choice Pupil September and January counts

K4 Outreach Disallowed Example– Schedule 1

▸ The K4 pupils "Per DPI" should have the pupils in Line 2

▸ The number of pupils should be entered in the "Outreach Disallowed" column.
  ◦ Line 1–The number of K4 pupils with valid applications/who met all requirements.
  ◦ Line 2–The number of K4 pupils originally included in the count.

		ENROLLMENT COUNT—CHOICE PUPILS			
Line	Choice Pupils	Per DPI (a)	Per Examination (b)	Outreach Disallowed	Variance Ineligible Pupils
1	4 Year-Old K/437 Hours		20	20	
2	4 Year-Old K/437 Hours + 87.5 Hours Outreach	20	0	20	

Computer Enrollment Software Testing–When is it necessary

▸ If any reports from the enrollment software are being used in the audit

▸ Enrollment software data may not be relied upon unless it is tested and the test plan is approved by DPI

▸ Sample test plan available online

Computer Enrollment Software Testing

- General system controls:
  - Independent administrator
  - Passwords maintained
  - Restricted access
  - Backups
- Entry of pupil data:
  - Correct pupil name and grade entered
  - All non-Choice students entered
  - Changes are authorized and made on timely basis
  - Choice pupils are correctly identified

Computer Enrollment Software Testing (cont)

- Other Reports:
  - Original Classroom Records
    - Attendance information is only entered or modified by a teacher—mitigating controls needed if it is not
  - Official Attendance Records
  - Continuing Eligibility Report source document
- Complete testing to determine the information in the reports is consistent with the data entered

Understanding the Pupil Count Environment

January Enrollment Audit

General Inquiry– Check for Changes
(if the auditor completed the Sept Audit)

- Changes in teachers & attendance/recording responsibilities
- Changes in computerized database
- Changes in compiling daily enrollment data
- Determination of inclusion in count
- Compilation of central office official attendance records

General Inquiry– Check for Changes (cont)

- Childcare operations
- School district partnership/contract school
- Process for accepting/reviewing applications (MPCP & RPCP only)

General Inquiry– Suggested Staff

- Choice administrator
- A teacher
- An office staff person
- An IT person

Evaluate Identified Changes

- Do they affect the way the audit should be completed/records reviewed?
- Do they result in new risk?
- Is there a lack of segregation of duties?

Add additional audit procedures if deemed necessary to address the risk

Other Procedures

- Review the calendar to ensure the school is in session on the count date
- Ensure the count date wasn't a snow day
- Ask the school if there are any contested applications
- Update the fraud risk assessment for any changes in the environment or additional factors identified

Attendance testing

Required Prepared by Client (PBC)– September Audit

▸ Copy of the Continuing Eligibility Report where the school identified what standard they would meet for continued Choice participation. *(Submitted through OAS)*

▸ Official Attendance Records: A listing of all pupils in attendance at the school on the count date or before and after by grade level. Choice pupils must be identified.

Required PBCs (Prepared by Client)

- Original Classroom Records: Classroom grade books or other records maintained by teachers identifying daily attendance or absences, grades or other indications of instruction such as progress reports. *These cannot the same as the Official Attendance Records*.

- OAS class list : A signed copy of the applicable Count Report certification page and the corresponding Choice **audited** class list from the online application system (as of the start of fieldwork).
  - The DPI Pupil Confirmation may be used for the January 2014 Enrollment Audit.

Required PBCs (cont)

▸ The payment listings provided to the school with the checks they received from DPI.
  ◦ September Audit: September and November
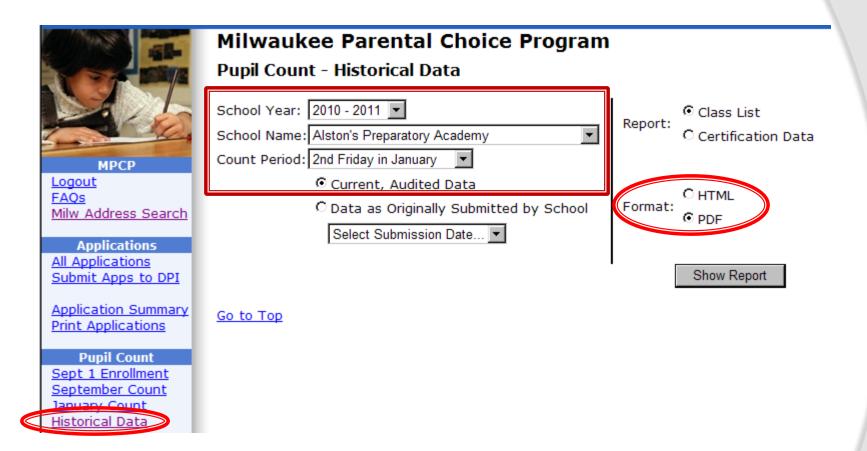 ◦ January Audit: February and May

Required PBCs–January Audit

- A copy of the DPI September enrollment audit certification letter. This was sent to the auditor on the auditor authorization form.
  - With the listing of accepted September Choice pupils for payment purposes, which can be obtained from OAS. The students counted on the 3rd Friday in September were also included on the DPI Pupil confirmation.

- School's list of students remaining on the waiting list after the 2nd Friday in January count report.

Required PBCs–September to January Pupil Count Reconciliation

	A	B	C	D	E	F	G	H	I	J
				Grade Changes						January Pupil Count Total Per School
	Certified September Pupil Count Total	Adds:	Less:	Adds:	Less:	Total $A+B-C+D-E$	January Pupil Count Total	Difference $G - F$	Additional Adds Per School	$G + I$
4 Year-Old K/437 Hours						0		0		0
4 Year-Old K/437 Hours + Outreach						0		0		0
5 Year-Old K/.5 Day						0		0		0
5 Year-Old K/3 Day						0		0		0
5 Year-Old K/4 Day						0		0		0
5 Year-Old K/5 Day						0		0		0
Grades 1-12						0		0		0
TOTALS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

OAS Class List

The school may need to provide the class list, which can be obtained from the "Historical Data"

Wisconsin Department of Public Instruction
2nd Friday in January MPCP Class List
Milwaukee Parental Choice Program
2010 - 2011 School Year

Alston's Preparatory Academy
921 N 49th St
Milwaukee WI 53208-3017
Officially submitted by [Audited Data]
on 4/26/2011 8:56:20 AM

▸ Verify the class list indicates "Audited Data"

▸ This will ensure any pupils subsequently determined ineligible by the DPI are removed from the list

Comparison of Pupil Listings
(referenced #'s per the Audit Guide)

- 2.2 Verify Choice and All Pupil per the official attendance records equal totals per the original classroom records

- 2.3 Verify enrollments for all Choice pupils reported on the OAS class list against the School's official attendance records

- 2.4 Verify all Choice pupils included on the official attendance records are also included on the original classroom records and vice versa

Comparison of Pupil Listings

- 2.5 Verify that all pupils identified as Choice pupils as a result of step 2.4 met the definition of "enrolled" per original classroom records
  - In attendance for instruction on the count date, or:
  - If not in attendance on the count date, in attendance for instruction at least one day prior to the count date and at least one day after the count date. The pupil also cannot be enrolled in another private school, a home-based private educational program, a charter school, or a public school district in or out of Wisconsin during the period of absence.

Count Requirements

- Pupils in attendance any day before and any day after meet the attendance requirements for the Choice program
- School where the pupil is on the count date will get the Choice payment

Ineligibility Reason:

34) Pupil was identified as a duplicate by the auditor.

Tuition

- A private school participating in the program <u>may</u> charge or receive additional payments for the following pupils participating in the program.
  1. Students in grades 9–12, AND
  2. With a family income of <u>more</u> than 220% of the federal poverty level.
- The school determines whether income for pupils in grades 9–12 is over 220% of the federal poverty level.
  ◦ The determination must be consistent with the income determination completed for the program, including giving a $7,000 deduction to married individuals.
  ◦ A form to complete the tuition determination is available beginning with the 2014–15 school year.
- The school must establish a process for the governing body of the school to accept appeals regarding determinations to charge tuition and fees.
- Bulletin 03–02 available at: http://dpi.wi.gov/sms/mpinfbul.html

Tuition Testing

- If the school indicates it does not charge tuition to any choice students, ensure that no tuition was charged.

- If the school charges tuition to any choice students:
  - Review school policy regarding charging tuition to choice pupils and ensure it includes a process for determining that the family income is above 220% of the federal poverty level and includes an appeal process.
  - Ensure choice pupils in K–8 were not charged tuition.
  - Ensure pupils in 9–12 were only charged tuition if their income met the 220% requirement.

Non Choice Students

Not included in All Pupil Count:

▸ Child care participants compared to Choice pupils per official attendance records

▸ School district contract school pupils compared to Choice pupils per official attendance records

Included in All Pupil Count:

▸ Tuition-only paying students compared to Choice pupils per official attendance records

Non Choice Student Testing

▸ Purpose:

- ◦ Ensure that no non-Choice students are also included as a Choice student
- ◦ Ensure the All pupil count is correct because this is used to calculate the per pupil cost

All Pupil Count Testing

- Compare the "All Pupil" count per OAS to the All Pupil count per the Official Attendance Records
- Sample at least 60 Non Choice pupils from classroom records and trace to the Official Attendance Records
- Ensure the selected pupils are included in the "All Pupil" count per the attendance records and NOT identified as Choice pupils
- Sample size
  - Less than 60–sample all
  - For each error identified test an additional 60 pupils

Ineligibility Reasons

▸ Not Correctable

1) Did not attend either on, or before and after the count date.

2) No classroom record.

Ineligibility Reasons (cont)

- ## May be Correctable

  3) Pupil is in a different grade per classroom records than indicated on the application and on the payment listing. As such, the pupil is included as pending on Schedule 3.

  Pending Reason: 1) Pupil is in the grade listed per classroom records, but the payment listing showed the pupil in a different grade. This pupil is included on Schedule 2 as ineligible for the grade on the payment listing and on Schedule 3 as eligible with the grade on the classroom record.

- ## Uncorrectable

  4) Student is too young for the grade he or she attended per the classroom records.

Pending Reasons–OAS Related

All:

1) Pupil is in the grade listed per classroom records, but the payment listing showed the pupil in a different grade. This pupil is included on Schedule 2 as ineligible for the grade on the payment listing and on Schedule 3 as eligible with the grade on the classroom record.

MPCP & RPCP:

2) A properly completed application for the pupil was accepted by the school but was not entered by the school into OAS. The pupil met all application and attendance requirements for inclusion in the count.

4) A properly completed application for the pupil was accepted by the school and entered into OAS but the pupil was not counted as being in attendance in OAS. The pupil met all application and attendance requirements for inclusion in the count.

Other Procedures

▸ Ask the administrator if there are any pupils included in the count who were subsequently determined ineligible. If not already ineligible in OAS, include in Schedule 2 of the Enrollment Audit.

▸ January Only: Compare the September certification listing to the May payment listing to identify additional pupils and confirm that the total equals the "Adds" per the September to January Reconciliation schedule. The additional students can also be identified by reviewing the DPI Pupil confirmation.

September Only: Other Procedure

▸ Reconcile the enrollment per the PI-1207 (Private School Report) with listing of all pupils
  ◦ PI-1207 is based on enrollment on the 3rd Friday in September using the same attendance requirements

Waiting List Students

School Waiting List MPCP & RPCP Only

- All students on the school's waiting list must be tested for eligibility in January.
- The auditor will compare the school's waiting list to the one submitted in OAS.
- The school's waiting list should include all students who were determined to be eligible for a voucher, were entered into a random drawing and put on a waiting list, but were never offered a seat.
- It should not include students who were offered a seat but the student/parent/guardian declined the seat or did not respond in the required time frame.

School Waiting List Students MPCP & RPCP Only

- The audit review must include ensuring the students have appropriate income, if applicable, and residency documentation
- The DPI will provide the list of waiting list students submitted by the schools to the auditors
- Students on a 2013-14 waiting list with an eligible application do not need to provide income documentation when applying for the 2014-15 school year

Ineligible Student Reason MPCP & RPCP Only

▸ If any pupils are identified that should be removed from the OAS waiting list, the pupil should be listed in Schedule 2.

35) The pupil was inappropriately included on the school's waiting list.

Pending Reason MPCP & RPCP Only

▸ If any pupils with eligible applications are identified that should be added to the waiting list, the pupil should be listed in Schedule 3.

3) The pupil was included on the school's waiting list after the January count date but was not identified as being on the waiting list in OAS. The paper application is an eligible application and should be added to the school's waiting list.

WPCP Waiting List Testing

- Tested with the September Enrollment Audit
- DPI maintained waiting list due to the overall program cap
- DPI will email the list of students to test to each auditor
- The procedures completed should determine if the application is eligible
- Pupils on the waiting list, with an eligible application, will not need to prove income eligibility in the subsequent school year

Questions?